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thus obtained. If the first oxidized sidewalls [3740] 37-40 are formed during the RIE. it is believed that lesser control would result in an alteration of the profile of the first sidewalls 33-36 due to the removal of some of the material in the first FOX insulator layer 22.

In the claims:

Please add the following new claims 32 - 35.

32. The integrated circuit semiconductor device as claimed in claim 27, wherein said first protective layer is a barrier layer.

33. The integrated circuit semiconductor device as claimed in claim 27, wherein said first protective layer on said sidewalls of said flowable oxide insulator layer has a thickness equal to or less than 20% of a thickness of said flowable oxide insulator layer.

34. The integrated circuit semiconductor device as claimed in claim 27, wherein said first protective layer on said sidewalls of said flowable oxide insulator is a low-K dielectric.

35. The integrated circuit semiconductor device as claimed in claim 34, wherein said first protective layer on said sidewalls of said flowable oxide insulator layer has a thickness equal to or less than 20% of a thickness of said flowable oxide insulator layer.
